



**APPENDIX.****New Jersey Revised Statutes, Title 3:11-1.**

Corpus Commissions in General. Allowance of corpus commissions to executors, administrators with the will annexed, guardians and trustees under a will, shall be made with reference to their actual pains, trouble and risk in settling the estate, rather than in respect to the quantum of the estate.

**New Jersey Revised Statutes, Title 3:11-2.****Computation of commissions; rates**

On the settlement of accounts of executors, administrators, administrators with the will annexed, guardians and trustees under a will, accounting in the Prerogative or Orphans' Court, their commissions over and above their actual expenses shall be computed upon the following rates:

On all income that comes into their hands five per centum (5%) and such executors, administrators, administrators with the will annexed, guardians, and trustees under a will, may take such income commissions as of the time or when the income was or is received by them without allowance thereof by the court.

Where the corpus receipts exceed Fifty thousand dollars (\$50,000.00) the court before which the account shall be presented for settlement and allowance shall determine the corpus commissions of executors, administrators, administrators with the will annexed, guardians, and trustees under a will, on the intermediate or final settlement of their accounts according to the actual services rendered, and the commissions on corpus, shall not exceed five per centum (5%) on all corpus which comes into their hands; provided, however, that corpus commissions may be allowed in excess of the rates herein fixed in any case where the administration of the fiduciary has extended or extends beyond a period of twenty-five years.